

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16205600400000
Keokuk City Clerk
415 Blondeau Street
Keokuk,Iowa 52632

CITY OF KEOKUK, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,037,754		4,037,754	4,079,799
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,037,754		4,037,754	4,079,799
Delinquent property taxes	11,315		11,315	
TIF revenues	1,524,770		1,524,770	1,596,832
Other city taxes	2,505,808	0	2,505,808	2,504,486
Licenses and permits	148,821	2,590	151,411	147,032
Use of money and property	137,855	118,193	256,048	226,407
Intergovernmental	5,612,965	0	5,612,965	6,535,798
Charges for fees and service	230,425	4,842,138	5,072,563	4,967,909
Special assessments	0	0	0	
Miscellaneous	200,204	496,156	696,360	218,385
Other financing sources	18,049,630	339,047	18,388,677	16,520,177
Total revenues and other sources	32,459,547	5,798,124	38,257,671	36,796,825
Expenditures and Other Financing Uses				
Public safety	4,316,334	0	4,316,334	4,496,581
Public works	1,716,977	0	1,716,977	1,844,427
Health and social services	0	0	0	
Culture and recreation	1,313,819	0	1,313,819	1,330,545
Community and economic development	352,134	0	352,134	332,913
General government	576,226	0	576,226	588,098
Debt service	9,213,970	0	9,213,970	9,210,132
Capital projects	6,777,795	0	6,777,795	11,210,805
Total governmental activities expenditures	24,267,255	0	24,267,255	29,013,501
Business type activities	0	6,132,804	6,132,804	7,043,399
Total ALL expenditures	24,267,255	6,132,804	30,400,059	36,056,900
Other financing uses, including transfers out	5,418,210	72,992	5,491,202	3,830,177
Total ALL expenditures/And other financing uses	29,685,465	6,205,796	35,891,261	39,887,077
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,774,082	-407,672	2,366,410	-3,090,252
Beginning fund balance July 1, 2012	5,667,608	5,830,653	11,498,261	11,498,261
Ending fund balance June 30, 2013	8,441,690	5,422,981	13,864,671	8,408,009

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 18,305,000	Other long-term debt	\$ 0
Revenue debt	\$ 6,654,122	Short-term debt	\$ 0
TIF Revenue debt	\$ 140,120		
		General obligation debt limit	\$ 25,667,796

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
	10/04/2013	
Printed name of city clerk	Telephone	Area Code
		319
Signature of Mayor or other City official (Name and Title)	Date signed	
	10/14/2013	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,136,165	1,252,990		648,599			4,037,754			4,037,754	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,136,165	1,252,990		648,599	0	0	4,037,754		T01	4,037,754	4
5	Delinquent property taxes	6,099	3,652		1,564			11,315		T01	11,315	5
6	Total property tax	2,142,264	1,256,642		650,163	0	0	4,049,069			4,049,069	6
7	TIF revenues			1,524,770				1,524,770		T01	1,524,770	7
	Other city taxes											
8	Utility tax replacement excise taxes	403,289	241,505		101,926			746,720		T15	746,720	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax	357,916						357,916		C30	357,916	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	261,301						261,301		T19	261,301	13
14	Other local option taxes		1,139,871					1,139,871		T09	1,139,871	14
15	TOTAL OTHER CITY TAXES	1,022,506	1,381,376	0	101,926	0	0	2,505,808	0		2,505,808	15
16	Section B - LICENSES AND PERMITS	148,821						148,821	2,590	T29	151,411	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	50,842	18,810					69,652	118,193	U20	187,845	18
19	Rents and royalties	68,203						68,203		U40	68,203	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	119,045	18,810	0	0	0	0	137,855	118,193		256,048	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	160,722	13,117			4,074,539		4,248,378		B89	4,248,378	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	160,722	13,117	0	0	4,074,539	0	4,248,378	0		4,248,378	33
34												34
35												35
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,032,356					1,032,356		C46	1,032,356	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	State open access	3,151						3,151		C89	3,151	54
55	State primary road	26,670						26,670			26,670	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	29,821	1,032,356	0	0	0	0	1,062,177	0		1,062,177	60
61												61
62	Local grants and reimbursements											62
63	County contributions	61,239						61,239			61,239	63
64	Library service	7,817						7,817		D89	7,817	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	KEOKUK MUNICIPAL WATERWORKS	200,000						200,000		D89	200,000	67
68	KEOKUK COMMUNITY SCHOOL DISTRICT	33,354						33,354			33,354	68
69								0			0	69
70	Total local grants and reimbursements	302,410	0	0	0	0	0	302,410	0		302,410	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	492,953	1,045,473	0	0	4,074,539	0	5,612,965	0		5,612,965	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	3,864,549	A8Ø	3,864,549	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	7,337						7,337		AØ1	7,337	78
79	Landfill/garbage							0	698,193	A81	698,193	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	279,396	A94	279,396	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	12,557						12,557		A89	12,557	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	17,435						17,435		A03	17,435	98
99	Library charges	5,039						5,039		A89	5,039	99
100	Park, recreation, and cultural charges	90,959						90,959		A61	90,959	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	8,398						8,398			8,398	102
103	Bulk fuel	88,700						88,700			88,700	103
104	TOTAL CHARGES FOR SERVICE	230,425	0	0	0	0	0	230,425	4,842,138		5,072,563	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	102,438						102,438		U99	102,438	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	27,242						27,242		U30	27,242	111
112	Internal service charges							0	475,587	NR	475,587	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	refunds	21,770	18,013			16,191		55,974	20,569		76,543	114
115	Insurance Settlements	14,550						14,550			14,550	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	166,000	18,013	0	0	16,191	0	200,204	496,156		696,360	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,322,014	3,720,314	1,524,770	752,089	4,090,730	0	14,409,917	5,459,077		19,868,994	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	4,739					11,400	16,139	15,495	NR	31,634	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>			3,330,000	3,841,623	5,500,000		12,671,623	194,218	NR	12,865,841	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	2,685,882			72,992	42,956		2,801,830	129,334		2,931,164	127
128	<i>Internal TIF loans and transfers in</i>				660,038	1,900,000		2,560,038			2,560,038	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,690,621	0	3,330,000	4,574,653	7,442,956	11,400	18,049,630	339,047		18,388,677	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,012,635	3,720,314	4,854,770	5,326,742	11,533,686	11,400	32,459,547	5,798,124		38,257,671	132
133												133
134	Beginning fund balance July 1, 2012	412,456	2,610,910	1,877,251	174,528	191,421	401,042	5,667,608	5,830,653		11,498,261	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	7,425,091	6,331,224	6,732,021	5,501,270	11,725,107	412,442	38,127,155	11,628,777		49,755,932	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,301,351						2,301,351		E62	2,301,351	2
3	Purchase of land and equipment	90,222						90,222		G62	90,222	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	2,606						2,606		E59	2,606	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,656,521						1,656,521		E24	1,656,521	13
14	Purchase of land and equipment	56,664						56,664		G24	56,664	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	100,499						100,499		E66	100,499	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	105,223						105,223		E32	105,223	24
25	Purchase of land and equipment	3,248						3,248		G32	3,248	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	4,316,334	0	0	0	0	0	4,316,334			4,316,334	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	129,797	544,423					674,220		E44	674,220	42
43	Purchase of land and equipment	56,599	200,429					257,028		G44	257,028	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	211,417						211,417		E44	211,417	48
49	Traffic control safety — Current operation	22,344						22,344		E44	22,344	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		55,064					55,064		E44	55,064	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		32,626					32,626		E81	32,626	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	82,120						82,120		E01	82,120	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	174,037	206,805					380,842		E89	380,842	65
66	Purchase of land and equipment		1,316					1,316		G89	1,316	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	676,314	1,040,663	0	0	0	0	1,716,977			1,716,977	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	450,016						450,016		E52	450,016	122
123	Purchase of land and equipment	2,208						2,208		G52	2,208	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	31,641						31,641		E61	31,641	125
126	Purchase of land and equipment	71,154						71,154		G61	71,154	126
127	Parks — Current operation	239,818						239,818		E61	239,818	127
128	Purchase of land and equipment	18,052						18,052		G61	18,052	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	122,364						122,364		E61	122,364	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	181,516						181,516		E03	181,516	133
134	Purchase of land and equipment	4,200						4,200		G03	4,200	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	192,850						192,850		E61	192,850	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,313,819	0	0	0	0	0	1,313,819			1,313,819	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		166,819	27,644				194,463		E89	194,463	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	0	47,350					47,350		E50	47,350	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	109,214						109,214		E29	109,214	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,107						1,107		E89	1,107	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	110,321	214,169	27,644	0	0	0	352,134			352,134	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	393,714						393,714		E29	393,714	160
161	Purchase of land and equipment	3,462						3,462		G29	3,462	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	31,826						31,826		E25	31,826	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	27,941						27,941		E31	27,941	168
169	Purchase of land and equipment	4,255						4,255		G31	4,255	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	113,986						113,986		E89	113,986	171
172	Other general government — Current operation	1,042						1,042		E89	1,042	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	576,226	0	0	0	0	0	576,226			576,226	176
177	Section G — DEBT SERVICE			3,952,287	5,261,683			9,213,970			9,213,970	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	3,952,287	5,261,683	0	0	9,213,970			9,213,970	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport					3,987,596		3,987,596			3,987,596	184
185	Streets and sidewalks					2,625,178		2,625,178			2,625,178	185
186	River Museum Improvements					165,021		165,021			165,021	186
187	Subtotal Regular Capital Projects	0	0	0	0	6,777,795	0	6,777,795			6,777,795	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	6,777,795	0	6,777,795			6,777,795	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,993,014	1,254,832	3,979,931	5,261,683	6,777,795	0	24,267,255			24,267,255	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF KEOKUK			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							2,273,234		E80	2,273,234	201
202	Purchase of land and equipment							60,509		G80	60,509	202
203	Construction							2,040,258		F80	2,040,258	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							606,040		E81	606,040	216
217	Purchase of land and equipment							31,047		G81	31,047	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation							350,494		E94	350,494	222
223	Purchase of land and equipment							27,896		G94	27,896	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF KEOKUK					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								266,250		266,250	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Revolving Insurance								477,076		477,076	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,132,804		6,132,804	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,993,014	1,254,832	3,979,931	5,261,683	6,777,795	0	24,267,255	6,132,804		30,400,059	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,724,601			127,871	5,700	2,858,172	72,992		2,931,164	255
256	Internal TIF loans/repayments and transfers out			2,560,038				2,560,038			2,560,038	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,724,601	2,560,038	0	127,871	5,700	5,418,210	72,992		5,491,202	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,993,014	3,979,433	6,539,969	5,261,683	6,905,666	5,700	29,685,465	6,205,796		35,891,261	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						406,742	406,742			406,742	263
264	Restricted		995,518	192,053	239,588	4,819,441		6,246,600			6,246,600	264
265	Committed		1,224,738					1,224,738			1,224,738	265
266	Assigned		131,533					131,533			131,533	266
267	Unassigned	432,077						432,077			432,077	267
268	Total Governmental	432,077	2,351,789	192,053	239,588	4,819,441	406,742	8,441,690			8,441,690	268
269	Proprietary								5,422,981		5,422,981	269
270	Total ending fund balance June 30, 2013	432,077	2,351,791	192,052	239,587	4,819,441	406,742	8,441,690	5,422,981		13,864,671	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,425,091	6,331,224	6,732,021	5,501,270	11,725,107	412,442	38,127,155	11,628,777		49,755,932	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF KEOKUK

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 164,934		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	4,801,208	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 6,267,015	29U 196,158	39U 274,051	49U	49U	49U 6,189,122	49U	I89 216,378
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 3,310,120	29U	39U 3,170,000	49U	49U 140,120	49U	49U	I89 191,543
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO	19U 9,990,000	29U 12,690,000	39U 4,375,000	49U 18,305,000				I89 359,420
10. Solid Waste Revenue	19U 530,000	29U	39U 65,000	49U	49U	49U 465,000	49U	I89 20,882
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	20,097,135	12,886,158	7,884,051	18,305,000	140,120	6,654,122	0	788,223

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	513,355,921	x .05 = \$	25,667,796

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	239,588	\$	4,819,441	8,805,642	13,864,671
	REMARKS					V98

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